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**DISTRICT ATTORNEY OF THE
FIFTEENTH JUDICIAL DISTRICT**
Parishes of Acadia, Lafayette, and Vermilion,
Louisiana

Financial Report
Year Ended December 31, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-28-99

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INDEPENDENT AUDITORS' REPORT

The Honorable Michael Harson
District Attorney of the Fifteenth
Judicial District
Parishes of Acadia, Lafayette, and
Vermilion, Louisiana

We have audited the accompanying component unit financial statements and the combining and individual fund and account group financial statements of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, a component unit of the Lafayette Parish Government, as of December 31, 1998, and for the year then ended. These financial statements are the responsibility of the District Attorney. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, requires disclosure of certain matters regarding the year 2000 issue. The District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana has included such disclosures in Note 7. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support the District Attorney's

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disclosures with respect to the year 2000 issue made in Note 7. Further, we do not provide assurance that the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana is or will be year 2000 ready, that the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana does business will be year 2000 ready.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding year 2000 disclosures, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, as of December 31, 1998, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated April 7, 1999, on our consideration of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

April 7, 1999

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Combined Balance Sheet - All Fund Types and Account Group
December 31, 1998

	Governmental Fund Types		Fiduciary Fund Type Agency	Account Group		Totals (Memorandum Only) 1998 1997
	General	Special Revenue		General	Fixed Assets	
ASSETS						
Cash	\$ 92,875	\$ 699,454	\$ -	\$ -	\$ 792,329	\$1,076,374
Interest-Bearing Deposits	22,306	-	319,580	-	341,886	246,031
Due From Other Agencies	-	-	202,709	-	202,709	26,317
Time Deposits	100,000	463,753	-	-	563,753	458,993
Prepaid Expenses	4,796	-	-	-	4,796	1,913
Receivables:						
Commissions on Fines and Forfeitures	21,366	-	-	-	21,366	24,389
Fees	-	3,750	-	-	3,750	3,665
Grants - Louisiana Department of Health and Human Resources	-	54,957	-	-	54,957	48,104
Interest	-	1,819	-	-	1,819	2,764
Due From Other Funds	138,913	-	-	-	138,913	105,210
Forfeiture Receivables	-	-	-	-	-	121,565
Property and Equipment	-	-	-	608,550	608,550	545,802
Total Assets	\$380,256	\$1,223,733	\$522,289	\$608,550	\$2,734,828	\$2,661,127
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts Payable	\$ 30,486	\$ 11,763	\$ -	\$ -	\$ 42,249	\$ 43,229
Due to Other Funds	-	-	187,503	-	187,503	8,987
Due to Governmental Agencies and Other	-	-	334,786	-	334,786	382,952
Total Liabilities	30,486	11,763	522,289	-	564,538	435,168
Fund Equity:						
Investment in General Fixed Assets	-	-	-	608,550	608,550	545,802
Fund Balances - Unreserved, Undesignated	349,770	1,211,970	-	-	1,561,740	1,680,157
Total Fund Equity	349,770	1,211,970	-	608,550	2,170,290	2,225,959
Total Liabilities and Fund Equity	\$380,256	\$1,223,733	\$522,289	\$608,550	\$2,734,828	\$2,661,127

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
All Governmental Fund Types
For the Year Ended December 31, 1998

	General Fund	Special Revenue Funds	Totals (Memorandum Only)	
	1998	1998	1998	1997
Revenues:				
Commissions on Fines and Forfeitures	\$ 437,855	\$ -	\$ 437,855	\$ 432,123
Federal Grants	86,847	288,440	375,287	217,638
State Incentives	-	83,700	83,700	160,302
Enrollment Fees	-	69,908	69,908	47,115
Restitution:				
Worthless checks	-	840,248	840,248	847,887
Other	8,127	114,647	122,774	155,146
Collection Fees	-	181,176	181,176	176,222
Other	-	3,420	3,420	5,831
Interest Income	3,122	40,294	43,416	39,055
Total Revenues	535,951	1,621,833	2,157,784	2,081,319
Expenditures:				
Current -				
General Government - Judicial:				
Personnel Services and Related Benefits	82,268	639,043	721,311	310,850
Rent Expense	-	12,064	12,064	11,804
Automobile Operation and Maintenance	1,211	-	1,211	5,319
Computer Operation and Maintenance	9,199	-	9,199	10,934
Contracted Services	56,714	33,760	90,474	106,565
Dues and Subscriptions	26,199	1,060	27,259	22,058
Insurance	-	1,375	1,375	1,125
Office Expenditures	147,053	34,416	181,469	154,096
Program Activities	-	2,104	2,104	591
Repairs and Maintenance	-	-	-	2,820
Restitution	-	824,481	824,481	999,195
Uniforms	-	42,321	42,321	35,546
Travel, Conference and Training	50,343	2,433	52,776	59,945
Grants and Appropriations	192,480	-	192,480	90,656
Other	6,624	3,878	10,502	3,118
Capital Outlay -				
Equipment	97,447	9,828	107,275	63,527
Total Expenditures	669,538	1,606,763	2,276,301	1,878,149
Excess (Deficiency) of Revenues over Expenditures	(133,587)	15,070	(118,517)	203,170
Other Financing Sources (Uses):				
Operating Transfers In	158,479	-	158,479	30,000
Operating Transfers Out	-	(158,479)	(158,479)	(30,000)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	24,892	(143,409)	(118,517)	203,170
Fund Balances, Beginning of Year	324,878	1,355,379	1,680,257	1,476,987
Fund Balances, End of Year	\$ 349,770	\$1,211,970	\$1,561,740	\$1,680,157

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget (GAAP Basis) and Actual - All Governmental Fund Types
Year Ended December 31, 1998

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:						
Commissions on Fines and Forfeitures	\$ 350,000	\$ 437,855	\$ 87,855	\$ -	\$ -	\$ -
Federal Grants	-	86,847	86,847	240,000	288,440	48,440
State Incentives	-	-	-	88,780	83,700	(5,080)
Enrollment Fees	-	-	-	70,000	69,908	(92)
Pre-Trial Diversion Charges	-	-	-	-	-	-
Probation Fees	-	-	-	-	-	-
Restitution:						
Worthless Checks	-	-	-	955,000	840,248	(114,752)
Other	-	8,127	8,127	-	114,647	114,647
Collection Fees	-	-	-	-	181,176	181,176
Other	-	-	-	-	3,420	3,420
Interest income	4,500	3,122	(1,378)	7,800	40,294	32,494
Total Revenues	<u>354,500</u>	<u>535,951</u>	<u>181,451</u>	<u>1,361,580</u>	<u>1,621,833</u>	<u>260,253</u>
Expenditures:						
Current -						
General Government - Judicial:						
Personnel Services and Related Benefits	186,400	82,268	104,132	629,087	639,043	(9,956)
Rent Expense	-	-	-	10,800	12,064	(1,264)
Automobile Operation and Maintenance	1,300	1,211	89	-	-	-
Computer Operation and Maintenance	12,000	9,199	2,801	-	-	-
Contracted Services	43,000	56,714	(13,714)	12,250	33,760	(21,510)
Dues and Subscriptions	20,000	26,199	(6,199)	475	1,060	(585)
Insurance	-	-	-	-	1,375	(1,375)
Office Expenditures	203,980	147,053	56,927	30,762	34,416	(3,654)
Program Activities	-	-	-	-	2,104	(2,104)
Repairs and Maintenance	-	-	-	3,000	-	3,000
Restitution	-	-	-	795,000	824,481	(29,481)
Uniforms	-	-	-	27,215	42,321	(15,106)
Travel, Conference and Training	50,000	50,343	(343)	5,100	2,433	2,667
Grants and Appropriations	-	192,480	(192,480)	-	-	-
Other	-	6,624	(6,624)	2,933	3,878	(945)
Capital outlay -						
Equipment	10,000	97,447	(87,447)	45,500	9,828	35,672
Total Expenditures	<u>526,680</u>	<u>669,538</u>	<u>(142,858)</u>	<u>1,562,122</u>	<u>1,606,763</u>	<u>(44,641)</u>
Excess (Deficiency) of Revenues Over Expenditures	(172,180)	(133,587)	38,593	(200,542)	15,070	215,612
Other Financing Sources (Uses):						
Operating Transfers In	-	158,479	158,479	-	-	-
Operating Transfers Out	-	-	-	-	(158,479)	(158,479)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	(172,180)	24,892	197,072	(200,542)	(143,409)	57,133
Fund Balances, Beginning of Year	324,878	324,878	-	1,355,379	1,355,379	-
Fund Balances, End of Year	<u>\$ 152,698</u>	<u>\$ 349,770</u>	<u>\$ 197,072</u>	<u>\$ 1,154,837</u>	<u>\$ 1,211,970</u>	<u>\$ 57,133</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to Financial Statements

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana (District Attorney) has charge of every criminal prosecution by the State in his district, is the representative of the State before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Fifteenth Judicial District encompasses the parishes of Acadia, Lafayette, and Vermilion, Louisiana.

The accounting and reporting policies of the District Attorney conform to generally accepted accounting principles (GAAP) as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

Financial Reporting Entity

These component unit financial statements only include funds, account groups, activities, et cetera, that are controlled by the District Attorney as an independently elected parish official. Based on the criteria established by Government Accounting Standards Board (GASB) Statement No. 14, the District Attorney is a component unit of one of the Parish Governments located within the Fifteenth Judicial District. The District Attorney is fiscally dependent on the Parish Government since the District Attorney's offices are located in the Parish Court House, the upkeep and maintenance of the courthouse is paid by the Parish Governments and in addition, the Parish Governments also pay salaries and certain operating expenditures of the District Attorney.

The District Attorney of the Fifteenth Judicial District is a part of the district court system of the State of Louisiana. However, the State statutes that created the District Attorneys also give the District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than salaries and certain operating expenditures of the District Attorney's office that are paid by the Parish Governments as required by Louisiana law, the District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

Fund Accounting

The accounts of the District Attorney are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to Financial Statements (Continued)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Fund Accounting - continued

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that a percentage of the fines collected and bonds forfeited within the judicial district be transmitted to the District Attorney to defray the necessary expenditures of his office.

Special Revenue Funds -

Pre-Trial Diversion Fund

The Pre-Trial Diversion Fund consists of enrollment fees collected from participants in the Pre-Trial Diversion program, authorized by Act 1170 of 1995.

Title IV-D Fund

The Title IV-D Special Revenue Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Worthless Check Collection Fee Fund

The Worthless Check Collection Fee Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and expenditures of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

Fiduciary Funds -

Asset Forfeiture Agency Fund

The Asset Forfeiture Fund consists of monies collected in accordance with Louisiana Revised Statute 40:2616. Disbursements from this fund are made to various agencies as prescribed by law. The agency fund is custodial in nature (assets equal liabilities) and does not involve the measurement of results of operations.

Bond Forfeiture Agency Fund

The Bond Forfeiture Fund consists of monies collected in accordance with the Bail Reform Act of 1993 and Louisiana Revised Statute 15:57.11(L). The fund is custodial in nature and does not involve the measurement of results of operations.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to Financial Statements (Continued)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

General Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

All other fixed assets used in the District Attorney's office are provided by the parish governing bodies comprising the Fifteenth Judicial District and are accounted for in their general fixed assets account groups.

The account group is not a fund. It is concerned only with the measurement of financial position, not with measurement of results of operations.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The accompanying financial statements have been prepared on the modified accrual basis of accounting, except for the agency fund which has been prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Commissions on fines and bond forfeitures are recorded in the year earned. Fees from the collection of worthless checks are recorded in the year collected. Grants are recorded when the District Attorney is entitled to the funds. Interest earned on investments is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Budget and Budgetary Accounting

The District Attorney follows these procedures in establishing the budgetary data reflected in the financial statements:

- i. The administrative assistant prepares a proposed budget and submits it to the District Attorney for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to Financial Statements (Continued)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Budget and Budgetary Accounting - continued

- ii. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
- iii. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
- iv. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- v. All budgetary appropriations lapse at the end of each fiscal year.
- vi. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the District Attorney.

Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

Transfers and Interfund Loans

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District Attorney as an extension of formal budgetary integration in the funds.

Vacation and Sick Leave

The District Attorney has not established a formal policy relating to the vesting and accrual of vacation and sick leave. At December 31, 1998 the District Attorney has no accumulated leave benefits required to be reported in accordance with GASB Statement No. 16 "Accounting for Compensated Absences."

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to Financial Statements (Continued)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District Attorney's financial position and results of operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(2) CASH AND INTEREST-BEARING DEPOSITS

Under State law, the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District Attorney may invest in certificates and time deposits of State banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1998, the District Attorney has cash and interest-bearing deposits (book balances) totaling as follows:

Cash	\$ 792,329
Money Market Accounts	341,886
Time Deposits	<u>563,754</u>
Total	<u>\$1,697,969</u>

These deposits are stated at cost, which approximates market. Under State law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to Financial Statements (Continued)

(2) CASH AND INTEREST-BEARING DEPOSITS - continued

plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) were completely insured at December 31, 1998, as follows:

Bank balances		\$1,827,205
Federal Deposit Insurance	\$ 700,000	
Pledged Securities (Category 3)	<u>1,816,810</u>	
Total Insurance and Securities		<u>2,516,810</u>
Excess Insurance and Securities		<u>\$ 689,605</u>

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the District Attorney's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds upon demand.

(3) CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (office furnishing and equipment) follows:

	<u>AUTO</u>	<u>OFFICE FURNITURE AND EQUIPMENT</u>	<u>TOTAL</u>
Balance, December 31, 1997	\$ 64,826	\$480,976	\$545,802
Additions	38,096	69,179	107,275
Deletions	<u>(44,527)</u>	<u>-</u>	<u>(44,527)</u>
Balance, December 31, 1998	<u>\$ 58,395</u>	<u>\$550,155</u>	<u>\$608,550</u>

(4) PENSION PLANS

The District Attorney and assistant district attorneys are members of the Louisiana District Attorney's Retirement System. Other employees of the District Attorney's office are members of the Louisiana Parochial Employees Retirement System (Plan A). The two retirement systems are multiple-employer, Statewide, defined benefit retirement systems that are administered and controlled by separate boards of trustees. Contributions of participating agencies are pooled within each system to fund accrued benefits, with contribution rates approved by the Louisiana Legislature. With the exception of the contributions made on behalf of the Title IV-D Fund, contributions to the Louisiana District Attorney's Retirement System and the Louisiana Parochial Employees Retirement System (Plan A) are reported by the three governing authorities (parish

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana

Notes to Financial Statements (Continued)

(4) PENSION PLANS - continued

governments of Acadia, Lafayette and Vermilion Parishes) that comprise the district, and are not included in the accompanying financial statements. Contributions on behalf of the Title IV-D Fund were \$694 to the Louisiana District Attorney's Retirement System and \$10,350 to the Louisiana Parochial Employees Retirement System (Plan A) for the year ended December 31, 1998. The District Attorney's office does not guarantee any of the benefits granted by the retirement systems. The Parochial Employees Retirement System of Louisiana and the District Attorney's Retirement System both issued a publicly available financial report that included financial statements and required supplementary information. That report may be obtained by writing the Louisiana Legislative Auditor, P.O. Box 94397, Baton Rouge, Louisiana 70804 or by calling (225)339-3800.

(5) CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to governmental agencies and others follows:

Balance, December 31, 1997	\$ 391,939
Additions	1,075,074
Reductions	<u>(944,724)</u>
Balance, December 31, 1998	\$ <u>522,289</u>

(6) EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE ACCOMPANYING FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the criminal court, the parish governing bodies, or directly by the State.

(7) YEAR 2000 ISSUE

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the District Attorney's operations as early as fiscal year 1999.

The District Attorney has completed an inventory of computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary to conducting daily operations. Based on this inventory, the District Attorney is in the remediation stage for the financial reporting systems as of December 31, 1998. Testing and validation of the systems will need to be completed to determine the compliance of the hardware and software currently in use.

Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the District Attorney is or will be year 2000 ready, that the District Attorney's remediation efforts will be successful in whole or in part, or that parties with whom the District Attorney does business will be year 2000 ready.

FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana
General Fund

Comparative Balance Sheet
December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash	\$ 92,875	\$ 91,128
Interest-Bearing Deposits	22,306	30,557
Time Deposits	100,000	100,000
Prepaid Expenses	4,796	1,913
Receivables:		
Commissions on Fines and Forfeitures	21,366	24,389
Interest	-	1,411
Due from Other Funds	<u>138,913</u>	<u>105,210</u>
 Total Assets	 <u>\$380,256</u>	 <u>\$354,608</u>
 LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts Payable	\$ 30,486	\$ 29,730
Note Payable-Current	<u>-</u>	<u>-</u>
 Total Liabilities	 30,486	 29,730
 Fund Balance:		
Fund Balances - Unreserved, Undesignated	<u>349,770</u>	<u>324,878</u>
 Total Liabilities and Fund Equity	 <u>\$380,256</u>	 <u>\$354,608</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
 Parish of Acadia, Lafayette and Vermilion, Louisiana
 Special Revenue Funds

Combining Balance Sheet
 December 31, 1998

	<u>Pre-Trial Diversion</u>	<u>Title IV-D</u>	<u>Worthless Check Collection Fee</u>	<u>Totals</u>
	1998	1997		
ASSETS				
Cash	\$69,478	\$145,708	\$484,268	\$ 956,663
Time Deposits	-	463,753	-	358,993
Receivables:				
Fees	3,750	-	-	3,665
Grants - Louisiana Department of Health and Human Resources	-	54,957	-	48,104
Interest	-	<u>1,819</u>	-	<u>1,353</u>
Total Assets	<u>\$73,228</u>	<u>\$666,237</u>	<u>\$484,268</u>	<u>\$1,368,778</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts Payable	\$ -	\$ 9,784	\$ 1,979	\$ 13,499
Total Liabilities	-	9,784	1,979	13,499
Fund Equity:				
Fund Balances - Unreserved, Undesignated	<u>73,228</u>	<u>656,453</u>	<u>482,289</u>	<u>1,211,970</u>
Total Liabilities and Fund Equity	<u>\$73,228</u>	<u>\$666,237</u>	<u>\$484,268</u>	<u>\$1,368,778</u>

The Accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette, and Vermilion, Louisiana
Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 1998

	Pre-Trial Diversion 1998	Title IV-D 1998	Worthless Check Collection Fee 1998	Total 1998	Total 1997
Revenues:					
Federal Grants	\$ -	\$288,440	-	\$ 288,440	\$ 217,638
State Incentives	-	83,700	-	83,700	160,302
Enrollment Fees	69,908	-	-	69,908	47,115
Restitution:					
Worthless Checks	-	-	840,248	840,248	847,887
Other	-	-	114,647	114,647	155,146
Collection fees	-	-	181,176	181,176	176,222
Other	-	3,420	-	3,420	5,831
Interest Income	-	20,802	19,492	40,294	33,086
Total Revenues	<u>69,908</u>	<u>396,362</u>	<u>1,155,563</u>	<u>1,621,833</u>	<u>1,643,227</u>
Expenditures:					
Current -					
General Government - Judicial:					
Personnel Services and Related Benefits	70,815	296,998	271,230	639,043	288,625
Rent Expense	-	12,064	-	12,064	11,804
Contracted Services	-	10,873	22,887	33,760	27,868
Dues and Subscriptions	660	400	-	1,060	1,510
Insurance	1,375	-	-	1,375	1,125
Office Expenditures	1,360	26,908	6,148	34,416	27,760
Program Activities	2,104	-	-	2,104	591
Repairs and Maintenance	-	-	-	-	2,820
Restitution	-	-	824,481	824,481	999,195
Uniforms	-	42,321	-	42,321	35,546
Travel, Conference and Training	-	2,433	-	2,433	4,318
Other	-	3,574	304	3,878	1,075
Capital outlay -					
Equipment	-	5,528	4,300	9,828	6,360
Total Expenditures	<u>76,314</u>	<u>401,099</u>	<u>1,129,350</u>	<u>1,606,763</u>	<u>1,408,597</u>
Excess (Deficiency) of Revenues Over Expenditures	(6,406)	(4,737)	26,213	15,070	234,630
Other Financing sources (uses):					
Operating Transfers Out	-	-	(158,479)	(158,479)	(30,000)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	(6,406)	(4,737)	(132,266)	(143,409)	204,630
Fund Balances, Beginning of Year	<u>79,634</u>	<u>661,190</u>	<u>614,555</u>	<u>1,355,379</u>	<u>1,150,651</u>
Fund Balances, End of Year	<u>\$73,228</u>	<u>\$656,453</u>	<u>\$ 482,289</u>	<u>\$1,211,970</u>	<u>\$1,355,281</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette and Vermilion, Louisiana
Special Revenue Fund
Pre-Trial Diversion Fund

Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 1998

	1998	Variance - Favorable (Unfavorable)
<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Revenues:		
Enrollment Fees	\$70,000	\$ (92)
Interest Income	300	(300)
Total Revenues	<u>70,300</u>	<u>(392)</u>
Expenditures:		
Current -		
General Government - Judicial:		
Personnel Services and Related		
Benefits	73,300	2,485
Dues and Subscriptions	75	(585)
Insurance	-	(1,375)
Office Expenditures	250	(1,110)
Program Activities	-	(2,104)
Uniforms	1,215	1,215
Travel, Conference and Training	600	600
Total Expenditures	<u>75,440</u>	<u>(874)</u>
Excess (Deficiency) of Revenues Over Expenditures	(5,140)	(1,266)
Fund Balances, Beginning of Year	<u>79,634</u>	-
Fund Balances, End of Year	<u>\$74,494</u>	<u>\$(1,266)</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
Parishes of Acadia, Lafayette and Vermilion, Louisiana
Special Revenue Fund
Title IV-D Fund

Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget (GAAP Basis) and Actual
Years Ended December 31, 1998

	1998		Variance - Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Revenues:			
Federal Grants	\$240,000	\$288,440	\$ 48,440
State Incentives	88,780	83,700	(5,080)
Interest Income	7,500	20,802	13,302
Other	-	3,420	3,420
Total Revenues	<u>336,280</u>	<u>396,362</u>	<u>60,082</u>
Expenditures:			
Current -			
General Government - Judicial:			
Personnel Services and Related Benefits	292,394	296,998	\$ (4,604)
Rent Expense	10,800	12,064	(1,264)
Contracted Services	9,000	10,873	(1,873)
Dues and Subscriptions	400	400	-
Office Expenditures	28,790	26,908	1,882
Repairs and Maintenance	3,000	-	3,000
Uniforms	26,000	42,321	(16,321)
Travel, Conference and Training	4,500	2,433	2,067
Other	2,927	3,574	(647)
Capital outlay -			
Equipment	5,000	5,528	(528)
Total Expenditures	<u>382,811</u>	<u>401,099</u>	<u>\$(18,288)</u>
Excess (Deficiency) of Revenues Over Expenditures	(46,531)	(4,737)	41,794
Fund Balances, Beginning of Year	<u>661,190</u>	<u>661,190</u>	-
Fund Balances, End of Year	<u>\$614,659</u>	<u>\$656,453</u>	<u>\$ 41,794</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
 Parishes of Acadia, Lafayette, and Vermilion, Louisiana
 Special Revenue Fund
 Worthless Check Collection Fee Fund

Statement of Revenues, Expenditures and Changes in Fund Balances -
 Budget (GAAP Basis) and Actual
 Years Ended December 31, 1998

	1998		Variance - Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Revenues:			
Restitution -			
Worthless Checks	\$ 955,000	\$ 840,248	\$(114,752)
Other	-	114,647	114,647
Collection Fees	-	181,176	181,176
Interest Income	-	19,492	19,492
Total Revenues	<u>955,000</u>	<u>1,155,563</u>	<u>200,563</u>
Expenditures:			
Current -			
General Government - Judicial:			
Personnel Services and Related Benefits	263,393	271,230	(7,837)
Contracted Services	3,250	22,887	(19,637)
Office Expenditures	1,722	6,148	(4,426)
Restitution	795,000	824,481	(29,481)
Other	6	304	(298)
Capital outlay -	40,500	4,300	36,200
Equipment	<u>1,103,871</u>	<u>1,129,350</u>	<u>(25,479)</u>
Total Expenditures	(148,871)	26,213	175,084
Excess (Deficiency) of Revenues Over Expenditures	-	(158,479)	(158,479)
Other Financing Sources (Uses):			
Operating Transfers Out	(148,871)	(132,266)	16,605
Excess of Revenues Over Expenditures and Other Financing Sources (Uses)	<u>614,555</u>	<u>614,555</u>	<u>-</u>
Fund Balances, Beginning of Year	<u>\$ 465,684</u>	<u>\$ 482,289</u>	<u>\$ 16,605</u>
Fund Balances, End of Year			

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FIFTEENTH JUDICIAL DISTRICT
 Parishes of Acadia, Lafayette, and Vermilion, Louisiana
 Fiduciary Fund Type-Agency Funds

Combining Statements of Changes in Assets and Liabilities-All Agency Funds
 Years Ended December 31, 1998

	1998			
	BEGINNING BALANCE (As Previously Reported)	ADDITIONS	DEDUCTIONS	ENDING BALANCE
ASSET FORFEITURE FUND				
ASSETS				
Cash	\$ 28,583	-	\$ 28,583	\$ -
Interest Bearing Deposits	211,559	320,068	223,158	308,469
Due From Other Agencies	<u>26,317</u>	-	-	<u>26,317</u>
Total Assets	<u>\$266,459</u>	<u>\$ 320,068</u>	<u>\$251,741</u>	<u>\$334,786</u>
LIABILITIES				
Due to Other Funds	\$ 8,987	131,639	\$ 50,348	\$ 90,278
Due to Governmental Agencies and Others	<u>257,472</u>	<u>188,429</u>	<u>201,393</u>	<u>244,508</u>
Total Liabilities	<u>\$266,459</u>	<u>\$ 320,068</u>	<u>\$251,741</u>	<u>\$334,786</u>
BOND FORFEITURE FUND				
ASSETS				
Interest Bearing Deposits	\$ 3,915	661,332	\$654,137	\$ 11,110
Forfeitures Receivable	<u>121,565</u>	<u>93,674</u>	<u>38,846</u>	<u>176,393</u>
Total Assets	<u>\$125,480</u>	<u>\$ 755,006</u>	<u>\$692,983</u>	<u>\$187,503</u>
LIABILITIES				
Due to Other Funds	\$ -	217,053	\$168,416	\$ 48,637
Due to Governmental Agencies and Others	<u>125,480</u>	<u>537,953</u>	<u>524,567</u>	<u>138,866</u>
Total Liabilities	<u>\$125,480</u>	<u>\$ 755,006</u>	<u>\$692,983</u>	<u>\$187,503</u>
TOTALS-ALL AGENCY FUNDS				
ASSETS				
Cash	\$ 28,583	-	\$ 28,583	\$ -
Due From Other Agencies	26,317	-	-	26,317
Interest Bearing Deposits	215,474	981,400	877,295	319,579
Forfeitures Receivable	<u>121,565</u>	<u>93,674</u>	<u>38,846</u>	<u>176,393</u>
Total Assets	<u>\$391,939</u>	<u>\$1,075,074</u>	<u>\$944,724</u>	<u>\$522,289</u>
LIABILITIES				
Due to Other Funds	\$ 8,987	348,692	\$218,764	\$138,915
Due to Governmental Agencies and Others	<u>382,952</u>	<u>726,382</u>	<u>725,960</u>	<u>383,374</u>
Total Liabilities	<u>\$391,939</u>	<u>\$1,075,074</u>	<u>\$944,724</u>	<u>\$522,289</u>

The accompanying notes are an integral part of this statement.

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ADDITIONAL INFORMATION

The report on Internal Control and Compliance is required by Government Auditing Standards promulgated by the United States Comptroller General and the Louisiana Governmental Audit Guide.

*Wright, Moore, DeHart,
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April 7, 1999

WMDDH

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Michael Harson
District Attorney of the Fifteenth
Judicial District
Parishes of Acadia, Lafayette, and
Vermilion, Louisiana

We have audited the general purpose financial statements and the individual fund financial statements of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, as of and for the year ended December 31, 1998, and have issued our report thereon dated April 7, 1999. We conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed the following instances of noncompliance that are required to be reported under *Government Auditing Standards*:

Budgets and Budget Amendments

Louisiana Revised Statute 39:1310 requires that notice of public meetings concerning the adoption of budgets or amendments to previously adopted budgets be published along with a copy of the proposed budget or amendment in the local newspaper. The District Attorney failed to publish notice of its public meeting concerning the adoption of its budget and failed to publish a copy of the proposed budget. The District Attorney also failed to publish notice of its public meeting concerning the amendment of its budget and failed to publish a copy of the proposed amended budget.

We recommend the District Attorney provide published notice of its meetings concerning adoption of its annual budgets and subsequent amendments to these budgets. They should also publish copies of the proposed budgets and amended budgets in the local newspapers together with the announcement.

We also noted certain immaterial instances of noncompliance that we have reported to the District Attorney in a separate letter dated April 7, 1999.

WMDDH

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the District Attorney in a separate letter dated April 7, 1999.

This report is intended for the information of management, the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Wright, Moore, DeHart,
Dupuis, & Hutchinson*

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Certified Public Accountants

April 7, 1999

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

The Honorable Michael Harson
District Attorney of the Fifteenth
Judicial District
Parishes of Acadia, Lafayette, and
Vermilion, Louisiana

We have audited the financial statements of the District Attorney of the Fifteenth Judicial District, Parishes of Acadia, Lafayette, and Vermilion, Louisiana, as of and for the year ended December 31, 1998, and have issued our report thereon dated April 7, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the provisions of OMB Circular A133. Our audit of the financial statements as of December 31, 1998 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

- a. *Report on Internal Control and Compliance Material to the Financial Statements*

Internal Control

Material Weaknesses	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Reportable Conditions	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Compliance

Compliance Material to Financial Statements	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
---------------------------------------------	-----------------------------------------	-----------------------------

- b. *Federal Awards*

None

- c. *Identification of Major Programs*

None

WMDDH

Section II Financial Statement Findings

1998-1 **Budgets and Budget Amendments** - Louisiana Revised Statute 39:1310 requires that notice of public meetings concerning the adoption of budgets or amendments to previously adopted budgets be published along with a copy of the proposed budget or amendment in the local newspaper. The District Attorney failed to publish notice of its public meeting concerning the adoption of its budget and failed to publish a copy of the proposed budget. The District Attorney also failed to publish notice of its public meeting concerning the amendment of its budget and failed to publish a copy of the proposed amended budget.

We recommend the District Attorney provide published notice of its meetings concerning adoption of its annual budgets and subsequent amendments to these budgets. They should also publish copies of the proposed budgets and amended budgets in the local newspapers together with the announcement.

We also noted certain immaterial instances of noncompliance that we have reported to the District Attorney in a separate letter dated April 7, 1999.

*Wright, Moore, DeHart,
Dupuis, & Hutchinson*

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

April 7, 1999

SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 1998

Section I Internal Control and Compliance Material to the Financial Statements	
1997-1 Securities Pledged to Secure Public Funds - The District Attorney should ascertain that adequate securities are pledged by financial institutions to cover public funds on deposit.	Resolved
1997-8 Adoption and Amendment of Budgets - The District Attorney should adopt and amend budgets for General and Special Revenue funds in accordance with Louisiana Local Government Budget Act.	Resolved
1997-9 Timely Filing of Biennial Audited Financial Statements - The District Attorney should ensure it has filed its audit within the six months allotted by law.	Resolved
Section II Internal Control and Compliance Material to Federal Awards	
None	
Section III Management Letter	
1997-1 Securities Pledged to Secure Public Funds - addressed in Section I.	
1997-3 Fixed Assets - The District Attorney should put a system in place to properly identify, trace and safeguard its assets.	Resolved
1997-2 Revenues Receivable - The District Attorney should ensure that Title IV-D requests for expense reimbursement are prepared and submitted on a monthly basis.	Resolved
1997-8 Budget Amendments - partially addressed in Section I, Budgets should be prepared in the format of financial statements prepared in accordance with GAAP.	Resolved
1997-4 Payroll Reports and Related Matters - The District Attorney should ensure that payroll tax returns are filed in a timely manner.	Unresolved, see current year finding 1997-4
1997-5 Payroll Reports and Related Matters - The District Attorney should implement a system to determine when and to whom forms 1099-MISC are required to be mailed and ensure that the required forms 1099-MISC are mailed in a timely manner.	Resolved
1997-6 Record Keeping - All payroll tax returns, expense receipts, and other records relating to Title IV-D should be maintained in on-site files.	Unresolved, see current year finding 1997-6
1997-7 Other Matters - Financial statements should be prepared for all three parishes on an interim and annual basis.	Unresolved, see current year finding 1997-7

MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended December 31, 1998

Section I Internal Control and Compliance Material to the Financial Statements	
1998-1 Budgets and Budget Amendments - The District Attorney should provide published notice of its meetings concerning adoption of its annual budgets and subsequent amendments to these budgets. They should also publish copies of the proposed budgets and amended budgets in the local newspapers together with the announcement.	The District Attorney will ensure that adequate notice and information is published
Section II Internal Control and Compliance Material to Federal Awards	
None	
Section III Management Letter	
1997-4 Payroll Reports and Related Matters - The District Attorney should ensure that payroll tax returns are filed in a timely manner.	Management has elected to perform all accounting functions in-house. They believe this will eliminate this weakness.
1997-6 Record Keeping - All payroll tax returns, expense receipts, and other records relating to Title IV-D should be maintained in on-site files.	Management has elected to perform all accounting functions in-house. They believe this will eliminate this weakness.
1997-7 Other Matters - Financial statements should be prepared for all three parishes on an interim and annual basis.	Management has elected to perform all accounting functions in-house. They believe this will eliminate this weakness.
1998-3 Accounting Records - Management should ensure that disbursements are properly recorded to the natural expense categories.	Management has elected to perform all accounting functions in-house. They believe this will eliminate this weakness